

Security Advancement Act would direct the Secretary of Transportation, in awarding loan guarantees, grants, and other forms of financial support for research and development under the discretionary authority of the U.S. Department of Transportation, to give preference to projects with the potential to reduce the threat of maritime- and seaport-related terrorism.

For example, the legislation would promote the development of projects designed to increase the feasibility of securing cargo, sealing containers, and making cargo containers more tamper resistant; improve cargo container content labeling technologies; and provide for innovations in the physical handling of cargo in ways that could reduce the threat of terrorism aimed at our maritime transportation system.

The bill would also direct the Secretary to identify the technologies with the potential to provide the greatest security with respect to handline, labeling, sealing, and transportation of cargo and report to Congress on its findings. And the bill authorizes the Secretary to issue new rules requiring deployment of such technologies and practices in an effort to enhance security and reduce the threat of terrorism.

We must leave no stone unturned in the effort to preserve the security of this nation's transportation infrastructure, so that we might both carry on the business of the Nation and ensure our continued economic viability, and also ensure that we are in good position of strength to be able to wage the kind of war necessary to eradicate terrorism. And we cannot remain strong if we cannot remain mobile. Accordingly, I urge my colleagues to join me in supporting this legislation.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 182—EXPRESSING THE SENSE OF THE SENATE THAT THE UNITED STATES SHOULD ALLOCATE SIGNIFICANTLY MORE RESOURCES TO COMBAT GLOBAL POVERTY

Mrs. FEINSTEIN (for herself, Mr. SMITH of Oregon, and Mr. LEAHY) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 182

Whereas the World Bank estimates that 1,200,000,000 people in the world live on less than \$1 a day, and of these, more than 550,000,000 are in South Asia, which is 40 percent of the South Asian population, and more than 290,000,000 are in sub-Saharan Africa, which is approximately 50 percent of the sub-Saharan population;

Whereas 3,000,000,000 people, about half the world's population, live on approximately \$2 a day;

Whereas 1,200,000,000 people lack access to safe drinking water;

Whereas 2,900,000,000 people have inadequate access to sanitation;

Whereas at least 1,000,000,000 people in developing nations are unemployed or underemployed;

Whereas according to a Congressional Budget Office report entitled "The Role of

Foreign Aid in Development", United States spending on foreign assistance has fluctuated from year-to-year but has been on a downward path since the 1960's;

Whereas in 1962, more than 3 percent of the Federal budget was spent on foreign assistance;

Whereas in 2001, foreign assistance amounts to 0.79 percent of the Federal budget, less than half of what it was 15 years ago, and less than a third of what it was 40 years ago;

Whereas United States foreign economic and development assistance represents less than 0.60 percent of the Federal budget;

Whereas United States foreign assistance amounts to only slightly more than 0.10 percent of Gross Domestic Product, or approximately \$30 per American citizen per year;

Whereas according to the Organization for Economic Cooperation and Development, the United States in recent years has ranked next to last among 21 industrialized donor countries in per capita foreign assistance spending; and

Whereas reducing poverty, promoting equitable economic growth, and developing democratic institutions advances United States national security interests, and the failure to address these issues, and the resulting social, economic, and political instability and violence, places United States national security interests and the welfare and safety of United States citizens at risk: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) widespread poverty in developing nations contributes to social, economic, and political instability and violence which can lead to failed states and the conditions in which terrorist recruitment and terrorist organizations flourish;

(2) United States bilateral assistance programs and contributions to multilateral assistance programs must be robust enough to effectively address development needs;

(3) the United States, the world's wealthiest, most powerful Nation, in order to promote its humanitarian, economic, and security interests around the world, should increase foreign assistance spending by at least 25 percent per year for the next 5 years, and with the goal of reaching an amount equal to or exceeding 3 percent of the Federal budget by 2010; and

(4) the Administrator of the United States Agency for International Development should—

(A) conduct a top-to-bottom evaluation of current foreign assistance efforts to evaluate effectiveness;

(B) work with private voluntary organizations, foundations, and corporations to identify areas where increased, targeted foreign assistance could help reduce poverty, and promote equitable economic growth and the development of democratic institutions; and

(C) not later than 6 months after the date of adoption of this resolution, submit a report to the appropriate committees in Congress describing the Administrator's findings and recommendations for foreign assistance funding and policies to reduce poverty, and promote equitable economic growth and the development of democratic institutions.

SENATE RESOLUTION 183—EXPRESSING THE SENSE OF THE SENATE REGARDING THE ESTABLISHMENT OF A NATIONAL WORDS CAN HEAL DAY

Mr. REID (for himself, Mr. BROWNBACK, Mr. SCHUMER, Mr. DASCHLE, Mr. LIEBERMAN, Mrs. BOXER, Mr. MCCAIN, Mr. CLELAND, Mr. DORGAN, Mr. JOHNSON, Mr. LEVIN, and Ms. MI-

KULSKI) submitted the following resolution; which was considered and agreed to:

S. RES. 183

Whereas the Jerusalem Fund has launched a Words Can Heal Campaign on September 4, 2001, to reduce verbal violence and gossip and to promote the value and practice of ethical speech in order to improve our democracy, build mutual respect, honor, and dignity in our country;

Whereas words used unfairly, whether expressed through excessive anger, unfair criticism, public and private humiliation, bigoted comments, cruel jokes, or rumors and malicious gossip, can traumatize and damage many lives;

Whereas an unwillingness or inability of many parents to control what they say when angry causes the infliction of potentially damaging verbal abuse on children;

Whereas bigoted words are often used to dehumanize entire religious, racial, and ethnic groups, and can inflame hostility;

Whereas the spreading of negative often unfair, untrue, or exaggerated, comments or rumors about others often inflicts irrevocable damage on the victim of such rumors:

Whereas the Words Can Heal Campaign will raise awareness regarding the damage that can be caused by destructive language; and

Whereas, the Senate supports the goals of the Words Can Heal Campaign: Now, therefore, be it

Resolved, That it is the sense of the Senate—

(1) the Senate supports the goals of the Words Can Heal Campaign; and

(2) the President should issue a proclamation calling on the people of the United States to support the goals of such campaign with appropriate programs and activities.

SENATE CONCURRENT RESOLUTION 85—PROVIDING FOR A CONDITIONAL ADJOURNMENT OR RECESS OF THE SENATE AND A CONDITIONAL ADJOURNMENT OF THE HOUSE OF REPRESENTATIVES

Mr. DASCHLE submitted the following concurrent resolution; which was considered and agreed to:

S. CON. RES. 85

Resolved by the Senate (the House of Representatives concurring), That when the House adjourns on the legislative day of Friday, November 16, 2001, Saturday, November 17, 2001, Monday, November 19, 2001, or Tuesday, November 20, 2001, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand adjourned until 2 p.m. on Tuesday, November 27, 2001, or until Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first; and that when the Senate recesses or adjourns at the close of business on Friday, November 16, 2001, or Saturday, November 17, 2001, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, November 27, 2001, or at such other time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first.

SEC. 2. The Speaker of the House and the Majority Leader of the Senate, acting jointly after consultation with the Minority Leader

of the House and the Minority Leader of the Senate, shall notify the Members of the House and the Senate, respectively, to reassemble at such place and time as they may designate whenever, in their opinion, the public interest shall warrant it.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2163. Mr. TORRICELLI (for Mr. BAUCUS) proposed an amendment to the bill H.R. 2884, An act to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States, and for other purposes.

SA 2164. Mr. REID (for Mr. KERRY) proposed an amendment to the bill S. 174, to amend the Small Business Act with respect to the microloan program, and for other purposes.

SA 2165. Mr. ALLARD submitted an amendment intended to be proposed by him to the bill H.R. 3090, to provide tax incentives for economic recovery; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 2163. Mr. TORRICELLI (for Mr. BAUCUS) proposed an amendment to the bill H.R. 2884, an act to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States, and for other purposes; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Victims of Terrorism Tax Relief Act of 2001”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—RELIEF PROVISIONS FOR VICTIMS OF TERRORIST ATTACKS

Sec. 101. Income and employment taxes of victims of terrorist attacks.

Sec. 102. Estate tax reduction.

Sec. 103. Payments by charitable organizations treated as exempt payments.

Sec. 104. Exclusion of certain cancellations of indebtedness.

Sec. 105. Treatment of certain structured settlement payments and disability trusts.

Sec. 106. No impact on social security trust funds.

TITLE II—GENERAL RELIEF FOR VICTIMS OF DISASTERS AND TERRORISTIC OR MILITARY ACTIONS

Sec. 201. Exclusion for disaster relief payments.

Sec. 202. Authority to postpone certain deadlines and required actions.

Sec. 203. Internal Revenue Service disaster response team.

Sec. 204. Application of certain provisions to terroristic or military actions.

Sec. 205. Clarification of due date for airline excise tax deposits.

Sec. 206. Coordination with Air Transportation Safety and System Stabilization Act.

TITLE III—DISCLOSURE OF TAX INFORMATION IN TERRORISM AND NATIONAL SECURITY INVESTIGATIONS

Sec. 301. Disclosure of tax information in terrorism and national security investigations.

TITLE I—RELIEF PROVISIONS FOR VICTIMS OF TERRORIST ATTACKS

SEC. 101. INCOME AND EMPLOYMENT TAXES OF VICTIMS OF TERRORIST ATTACKS.

(a) **IN GENERAL.**—Section 692 (relating to income taxes of members of Armed Forces on death) is amended by adding at the end the following new subsection:

“(d) **INDIVIDUALS DYING AS A RESULT OF CERTAIN TERRORIST ATTACKS.**—

“(1) **IN GENERAL.**—In the case of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on April 19, 1995, or September 11, 2001, or who dies as a result of illness incurred as a result of a terrorist attack involving anthrax occurring on or after September 11, 2001, and before January 1, 2002, any tax imposed by this subtitle shall not apply—

“(A) with respect to the taxable year in which falls the date of such individual’s death, and

“(B) with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds, injury, or illness were incurred.

“(2) **EXCEPTIONS.**—

“(A) **TAXATION OF CERTAIN BENEFITS.**—Subject to such rules as the Secretary may prescribe, paragraph (1) shall not apply to the amount of any tax imposed by this subtitle which would be computed by only taking into account the items of income, gain, or other amounts attributable to—

“(i) amounts payable in the taxable year by reason of the death of an individual described in paragraph (1) which would have been payable in such taxable year if the death had occurred by reason of an event other than an event described in paragraph (1), or

“(ii) amounts payable in the taxable year which would not have been payable in such taxable year but for an action taken after the date of the applicable terrorist attack.

“(B) **NO RELIEF FOR PERPETRATORS.**—Paragraph (1) shall not apply with respect to any individual identified by the Attorney General to have been a participant or conspirator in any event described in paragraph (1), or a representative of such individual.”.

(b) **REFUND OF OTHER TAXES PAID.**—Section 692, as amended by subsection (a), is amended by adding at the end the following new subsection:

“(e) **REFUND OF OTHER TAXES PAID.**—In determining the amount of tax under this section to be credited or refunded as an overpayment with respect to any individual for any period, such amount shall be increased by an amount equal to the amount of taxes imposed and collected under chapter 21 and sections 3201(a), 3211(a)(1), and 3221(a) with respect to such individual for such period.”.

(c) **CONFORMING AMENDMENTS.**—

(1) Section 5(b)(1) is amended by inserting “and victims of certain terrorist attacks” before “on death”.

(2) Section 6013(f)(2)(B) is amended by inserting “and victims of certain terrorist attacks” before “on death”.

(d) **CLERICAL AMENDMENTS.**—

(1) The heading of section 692 is amended to read as follows:

“**SEC. 692. INCOME AND EMPLOYMENT TAXES OF MEMBERS OF ARMED FORCES AND VICTIMS OF CERTAIN TERRORIST ATTACKS ON DEATH.**”.

(2) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 is amended to read as follows:

“Sec. 692. Income and employment taxes of members of Armed Forces and victims of certain terrorist attacks on death.”.

(e) **EFFECTIVE DATE; WAIVER OF LIMITATIONS.**—

(1) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years ending before, on, or after September 11, 2001.

(2) **WAIVER OF LIMITATIONS.**—If refund or credit of any overpayment of tax resulting from the amendments made by this section is prevented at any time before the close of the 1-year period beginning on the date of the enactment of this Act by the operation of any law or rule of law (including res judicata), such refund or credit may nevertheless be made or allowed if claim therefor is filed before the close of such period.

SEC. 102. ESTATE TAX REDUCTION.

(a) **IN GENERAL.**—Section 2201 is amended to read as follows:

“**SEC. 2201. COMBAT ZONE-RELATED DEATHS OF MEMBERS OF THE ARMED FORCES AND DEATHS OF VICTIMS OF CERTAIN TERRORIST ATTACKS.**

“(a) **IN GENERAL.**—Unless the executor elects not to have this section apply, in applying section 2001 to the estate of a qualified decedent, the rate schedule set forth in subsection (c) shall be deemed to be the rate schedule set forth in section 2001(c).

“(b) **QUALIFIED DECEDENT.**—For purposes of this section, the term ‘qualified decedent’ means—

“(1) any citizen or resident of the United States dying while in active service of the Armed Forces of the United States, if such decedent—

“(A) was killed in action while serving in a combat zone, as determined under section 112(c), or

“(B) died as a result of wounds, disease, or injury suffered while serving in a combat zone (as determined under section 112(c)), and while in the line of duty, by reason of a hazard to which such decedent was subjected as an incident of such service, or

“(2) any individual who died as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on April 19, 1995, or September 11, 2001, or who died as a result of illness incurred as a result of a terrorist attack involving anthrax occurring on or after September 11, 2001, and before January 1, 2002. Paragraph (2) shall not apply with respect to any individual identified by the Attorney General to have been a participant or conspirator in any such terrorist attack, or a representative of such individual.

“(c) **RATE SCHEDULE.**—

“If the amount with respect to which the tentative tax to be computed is:	The tentative tax is:
Not over \$150,000	1 percent of the amount by which such amount exceeds \$100,000.
Over \$150,000 but not over \$200,000.	\$500 plus 2 percent of the excess over \$150,000.
Over \$200,000 but not over \$300,000.	\$1,500 plus 3 percent of the excess over \$200,000.
Over \$300,000 but not over \$500,000.	\$4,500 plus 4 percent of the excess over \$300,000.
Over \$500,000 but not over \$700,000.	\$12,500 plus 5 percent of the excess over \$500,000.
Over \$700,000 but not over \$900,000.	\$22,500 plus 6 percent of the excess over \$700,000.
Over \$900,000 but not over \$1,100,000.	\$34,500 plus 7 percent of the excess over \$900,000.
Over \$1,100,000 but not over \$1,600,000.	\$48,500 plus 8 percent of the excess over \$1,100,000.
Over \$1,600,000 but not over \$2,100,000.	\$88,500 plus 9 percent of the excess over \$1,600,000.
Over \$2,100,000 but not over \$2,600,000.	\$133,500 plus 10 percent of the excess over \$2,100,000.